

## APPENDIX

### SCHEDULE OF USER FEES – EMPLOYEE PLANS

#### CATEGORY EMPLOYEE PLANS USER FEES

	<i>User fee for requests postmarked before 2/1/2006</i>	<i>User fee for requests postmarked on or after 2/1/2006</i>
<b>.01 <u>Letter ruling requests.</u></b>		
(1) Computation of exclusion for annuitant under § 72	\$95	\$380
(2) Change in plan year (Form 5308)	\$145	\$380
(3) Certain waivers of 60-day rollover period	\$95	not available
(a) Rollover less than \$50,000	not applicable	\$500
(b) Rollover equal to or greater than \$50,000 and less than \$100,000	not applicable	\$1,500
(c) Rollover equal to or greater than \$100,000	not applicable	\$3,000
 <b><i>Note:</i> No user fee is required if the requested change is permitted to be made pursuant to the procedure for automatic approval set forth in Rev. Proc. 87-27, 1987-1 C.B. 769. In such a case, Form 5308 should not be submitted to the Service.</b>		
(4) Change in funding method	\$560	\$2,800
(5) Letter ruling under Rev. Proc. 90-49, 1990-2 C.B. 620	\$340	\$2,800
(6) Approval to become a nonbank trustee (see §1.408-2(e) of the Income Tax Regulations)	\$3,665	\$14,500
(7) Letter ruling involving the determination of the account limit under § 419A(c)	\$2,570	\$14,500
(8) Waiver of minimum funding standard or excise tax (§ 412(d), 4971(b) or 4971(f))		
(a) Waiver of \$1,000,000 or more	\$5,415	\$13,000
(b) Waiver of less than \$1,000,000	\$2,290	\$6,100
(9) Individually designed simplified employee pension (SEP)	\$2,570	\$9,000
(10) All other letter rulings	\$2,570	\$9,000

*Reduced fees, or augmented fee, applicable to all other letter rulings (which will not be available after 1/31/2006):*

- |   |       |               |
|---|-------|---------------|
| (a) Letter ruling requests by or on behalf of eligible retirement plans (within the meaning of § 402(c)(8)(B)) with assets of less than \$250,000   | \$625 | not available |
| (b) Letter ruling requests from U.S. citizens and resident alien individuals, domestic trusts, and domestic estates whose "total income" as reported on their federal income tax return (as amended) filed for a full (12 months) taxable year ending before the date the request is filed, plus any interest income not subject to tax under § 103 (interest on state and local bonds) for that period, is less than \$250,000 | \$625 | not available |

**Note:** *The reduced fee applies to a married individual if the combined gross income of the applicant and the applicant's spouse is less than \$250,000. The gross incomes of the applicant and the applicant's spouse are not combined, however, if the applicant is legally separated from his or her spouse and the spouses do not file a joint income tax return with each other. In the case of a letter ruling request from a domestic estate or trust that, at the time the request is filed, has not filed an income tax return for a full taxable year, the reduced fee will be applicable if the decedent's or (in the case of an individual grantor) the grantor's total income as reported on the last return filed for a full taxable year ending before the date of death or the date of the transfer, taking into account any additions required to be made to total income described in this subparagraph, is less than \$250,000.*

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|---|-------|---------------|
| (c) Letter ruling requests from organizations exempt from income tax under "Subchapter F-Exempt Organizations" with gross receipts of less than \$250,000 | \$625 | not available |
|---|-------|---------------|

**Note:** *An organization exempt from income tax under Subchapter F must certify in its request for a letter ruling that its gross receipts for the last full taxable year before the request was filed were less than \$250,000.*

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|---|-------|---------------|
| (d) In situations in which a taxpayer requests substantially identical letter rulings for multiple entities with a common member or sponsor, or for multiple members of a common entity, each additional letter ruling request after the \$2,570 fee or the \$625 reduced fee, as applicable, | \$210 | not available |
|---|-------|---------------|

has been paid for the first letter ruling request.		
(e) In situations in which a taxpayer requests a single letter ruling involving substantially identical issues of fact and law with respect to multiple members of a common entity, for each additional entity after the \$2,570 fee or \$625 reduced fee, as applicable, has been paid for the first entity.	\$210	not available

**.02 Requests for certain administrative exemptions.**

Requests for administrative exemptions for participant-directed transactions that are in compliance with the regulations under § 404(c) of the Employee Retirement Income Security Act of 1974 (ERISA) but may result in prohibited transactions under § 4975	\$2,570	\$2,570
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**.03 Administrative scrutiny determinations with respect to separate lines of business.**

(1) For the first separate line of business for which a determination is requested	\$4,915	\$4,915
(2) For each additional separate line of business for which a determination is requested	\$1,580	\$1,580

**.04 Opinion letters on prototype individual retirement accounts and/or annuities, simplified employee pensions, SIMPLE IRAs, SIMPLE IRA Plans, and Roth IRAs.**

(1) Mass submission of a prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document, new or amended	\$1,300	\$3,000
(2) Sponsoring organization's nonmass submission of prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document	\$480	\$3,000
(3) Sponsoring organization's word-for-word identical adoption of mass submitter's prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document or an amendment thereof	\$125	\$200

**Note:** If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters of prototype IRAs with respect to a particular plan document, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month

period.

(4) Sponsoring organization's word-for-word identical adoption of mass submitter's prototype dual-purpose IRA, per plan document or an amendment thereof	\$125	\$200
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**Note:** If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters of prototype dual-purpose IRAs with respect to a particular plan document, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period.

(5) Sponsoring organization's minor modification of mass submitter's prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document	\$335	\$750
(6) Sponsoring organization's minor modification of mass submitter's prototype dual-purpose IRA, per plan document	\$675	\$750
(7) Opinion letters on dual-purpose (combined traditional and Roth) IRAs:		
(a) Mass submission of a prototype dual-purpose IRA, per plan document, new or amended	\$2,570	\$4,500
(b) Sponsoring organization's nonmass submission of prototype dual-purpose IRA, per plan document	\$990	\$4,500

*User fee for  
applications  
postmarked before  
7/1/2006*

*User fee for  
applications  
postmarked on or  
after 7/1/2006*

**.05 Opinion letters and advisory letters on master and prototype plans.**

(1) Mass submitter M & P plan, per basic plan document, new or amended, with one adoption agreement	\$3,665	\$9,000
(2) Nonmass submission (new or amended) by M & P sponsor, per adoption agreement	\$2,195	\$9,000
(3) Mass submitter M & P plan, per each additional adoption agreement	\$480	\$650
(4) Sponsor's minor modification of M & P mass submitter's plan document, per adoption agreement	\$280	\$650
(5) M & P mass submitter's request for an advisory letter with respect to the	\$595	\$650

addition of optional provisions following issuance of a favorable opinion letter (see section 12.031(c) of Rev. Proc. 2005-16), per basic plan document (regardless of the number of adoption agreements)

(6) M & P mass submitter's addition of new adoption agreements after the basic plan document and associated adoption agreements have been approved, per adoption agreement	\$480	\$650
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**Note 1:** Mass submitters that are sponsors in their own right are liable for this fee.

**Note 2:** If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters with respect to a particular adoption agreement, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period.

(7) Sponsor's word-for-word identical adoption of M & P mass submitter's basic plan document (or an amendment thereof), per adoption agreement	\$125	\$200
(8) Assumption of sponsorship of an approved M & P plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number	\$280	\$200
(9) Mass submitter or sponsor per trust document in excess of 10	not applicable	\$650

#### **.06 Advisory letters on volume submitter plans.**

(1) Volume submitter specimen plans	\$1,500	\$9,000
(2) Volume Submitter lead specimen plan	\$3,000	\$9,000
(3) Volume submitter specimen plan that is word-for-word identical to a lead specimen plan	\$100	\$200

#### **.07 Determination letters**

(1) If the plan is intended to satisfy a design-based or nondesign-based safe harbor, or if the applicant is not electing to receive a determination with respect to any of the general tests, and the applicant is not electing to receive a determination with respect to the average benefit test:		
(a) Form 5300 (Application for Determination of Employee Benefit	\$700	\$1,000

Plan)		
(b) Form 5310 (Application for Determination upon Termination)	\$225	\$1,000
(c) Form 5307 (Application for Determination for Adopters of M&P or VS Plans)	\$125	\$300
(d) Form 6406 (Short Form Application for Minor Amendment of Employee Benefit Plan)	\$125	\$300
(e) Multiple employer plans (Form 5300):		
(i) 2 to 10 Forms 5300	\$700	\$1,500
(ii) 11 to 99 Forms 5300	\$1,400	\$1,500
(iii) 100 to 499 Forms 5300	\$2,800	\$10,000
(iv) Over 499 Forms 5300	\$5,600	\$10,000

**Note:** In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (1) above. If only one employer adopts the plan in any subsequent year, the fee would be \$700 on January 1, 2006 and \$1,000 on or after July 1, 2006.

(f) Multiple employer plans (Form 5310):		
(i) 2 to 10 employers	\$225	\$1,500
(ii) 11 to 99 employer	\$450	\$1,500
(iii) 100 to 499 employers	\$900	\$10,000
(iv) Over 499 employers	\$1,800	\$10,000

(2) If the applicant is electing to receive a determination with respect to the average benefit test and/or any of the general tests:

(a) Form 5300 (Application for Determination of Employee Benefit Plan)	\$1,250	\$1,800
(b) Form 5310 (Application for Determination upon Termination)	\$375	\$1,800
(c) Form 5307 (Application for Determination for Adopters of M&P or VS Plans)	\$1,000	\$1,000
(d) Multiple employer plans (Form 5300):		
(i) 2 to 10 Forms 5300	\$1,250	\$2,300
(ii) 11 to 99 Forms 5300	\$2,000	\$2,300
(iii) 100 to 499 employers	\$3,500	\$15,000
(iv) Over 499 employers	\$6,500	\$15,000

**Note:** In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (2) above. If only one employer adopts the plan in any subsequent year, the fee would be \$1,250 on or before June 30, 2006, and \$1,800 on or after July 1, 2006.

(e) Multiple employer plans (Form 5310):

(i) 2 to 10 employers	\$375	\$2,300
(ii) 11 to 99 employers	\$600	\$2,300
(iii) 100 to 499	\$1,000	\$15,000
(iv) Over 499	\$2,000	\$15,000

(3) Group trusts contemplated by Rev. Rul. 81-100, 1981-1 C.B. 326, and Rev. Rul. 2004-67, 2004-2 C.B. 28.

\$750

\$750